

## 2010- 2011 Budget Decision Areas: *Where are we?* Decisions as of 4-22-2010

Area	Item Decisions to Date	Add or Subtract?	Next Steps: <i>discussion, approval</i>
<b>Reductions to Date</b>	Deferred Projects Buildings & Grounds	-361,000	Recommended reduction
	Revised Prescription Estimate (definite decrease)	-314,700	Continue to refine estimate
	Leaves, retirements, resignations, program changes	-258,360	Continue to refine estimate
	Class Size Increase Discussion	-243,200	<b>Reflects moderate increases to EL, MS, &amp; HS</b>
	Total reductions	-1,177,260	
<b>Revenue</b>	“Pay to Play”	-150,000	\$50 per sport, \$150 family cap per year
	Overall <u>Reduction</u> to Preliminary Budget	<b>-1,327,260</b>	
<b>Adds from Priority 2 &amp; 3</b>	High School/FC/MS Computers, laptops	+500,000	<b>Approved</b>
	Band Uniforms & Instruments	+110,000	Add \$110,000 to the budget
<b>Add for Reserves</b>	PSERS: Balances increase over many years instead of one or two years with a significant increase	+608,000	Designated “reserve” for PSERS
	Total <u>Additions</u> to Preliminary Budget	+1,218,000	
	<b>Total Reduction</b>	<b>-109,260</b>	

Area	Decision	Action
<b>Fund Balance</b>	Preliminary 3.6% - Keep as is, cuts or taxes to increase?	<b>Possible \$109,260 (or more) addition to fund balance</b>

**OR**

<b>Budget</b>	Preliminary 4.02% - Cuts to decrease? Increase?	Possible decrease by .3 mills
<b>Tax Increase</b>	\$137 - Cuts to decrease? Increase?	Possible decrease to taxpayer of \$7

**→ CAUTION: Proposed Fund Balance (savings for projected expenses or unforeseen circumstances) EXTREMELY LOW!! ←**